



GSAssociates

Business Partners and Certified Public Accountants

January 18, 2011

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street S.W.
Washington, DC 20554

Re: Smart Card Services, Inc.
FRN: 0017270687
FCC Prepaid Calling Card Quarterly Report
For the quarter ending December 31, 2010
WC Docket No. 05-68

Dear Ms. Dortch:

Enclosed please find a copy of the FCC Prepaid Calling Card Quarterly Officer Certification Report for the quarter ending December 31, 2010, filed on behalf of Smart Card Services, Inc. No check is enclosed as there are no remittance fees due.

Should have any questions regarding this filing, please do not hesitate to contact us.

Respectfully submitted,

A handwritten signature in blue ink, reading 'Jose L. Solana', enclosed in a rectangular box.

Jose L. Solana
Managing Partner
404-579-8888

cc: Ghassan Mourad – Smart Card Service, Inc.